

**Combining Statement of Net Assets**  
**Nonmajor Internal Service Funds**

December 31, 2011

|                                     | Equipment<br>Rental  | Risk<br>Management  | Pits<br>& Quarries | Facilities          | County<br>Insurance | Information<br>Services | Totals               |
|-------------------------------------|----------------------|---------------------|--------------------|---------------------|---------------------|-------------------------|----------------------|
| <b>Assets</b>                       |                      |                     |                    |                     |                     |                         |                      |
| Current Assets:                     |                      |                     |                    |                     |                     |                         |                      |
| Cash & Cash Equivalents             | \$ 2,092,711         | \$ 3,177            | \$ 149,488         | \$ 15,352           | \$ 35,000           | \$ 533,524              | \$ 2,829,252         |
| Investments                         | 2,016,151            | 8,324,087           | 144,053            | 14,795              | 1,108,430           | 514,129                 | 12,121,645           |
| Accounts Receivable                 | 2,461                | -                   | -                  | 2,430               | 3,225               | 261                     | 8,377                |
| Interest Receivable                 | -                    | 41,651              | -                  | -                   | 7,930               | -                       | 49,581               |
| Other Current Receivables           | -                    | 51,436              | -                  | -                   | 19,095              | -                       | 70,531               |
| Due from Other Funds                | 192,237              | 5,501               | 30,985             | 19,909              | 42,287              | 2,567                   | 293,486              |
| Due from Other Governmental Units   | 14,908               | -                   | -                  | 10,123              | -                   | 12,090                  | 37,121               |
| Inventories                         | 462,157              | -                   | 257,063            | 10,928              | -                   | 2,964                   | 733,112              |
| Prepays                             | 11,970               | 318,566             | -                  | 100,493             | 18,576              | 49,222                  | 498,827              |
| Restricted Assets:                  |                      |                     |                    |                     |                     |                         |                      |
| Investments                         | -                    | -                   | -                  | -                   | 410,048             | -                       | 410,048              |
| Capital Assets Held for Resale      | -                    | 120,914             | -                  | -                   | -                   | -                       | 120,914              |
| Capital Assets:                     |                      |                     |                    |                     |                     |                         |                      |
| Land                                | 351,325              | -                   | 224,141            | -                   | -                   | -                       | 575,466              |
| Buildings & Structures, Net         | 1,543,165            | -                   | -                  | -                   | -                   | -                       | 1,543,165            |
| Other Improvements, Net             | 414,445              | -                   | 61,952             | -                   | -                   | -                       | 476,397              |
| Machinery & Equipment, Net          | 5,318,617            | -                   | -                  | 20,580              | -                   | 225,975                 | 5,565,172            |
| <b>Total Assets</b>                 | <b>\$ 12,420,147</b> | <b>\$ 8,865,332</b> | <b>\$ 867,682</b>  | <b>\$ 194,610</b>   | <b>\$ 1,644,591</b> | <b>\$ 1,340,732</b>     | <b>\$ 25,333,094</b> |
| <b>Liabilities</b>                  |                      |                     |                    |                     |                     |                         |                      |
| Current Liabilities:                |                      |                     |                    |                     |                     |                         |                      |
| Accounts/Vouchers Payable           | \$ 52,052            | \$ 9,282            | \$ 23              | \$ 78,377           | \$ 6,983            | \$ 9,552                | \$ 156,269           |
| Claims & Judgments Payable          | -                    | 2,224,823           | -                  | -                   | 174,983             | -                       | 2,399,806            |
| Due to Other Funds                  | 6,308                | 466                 | -                  | 2,814               | 35                  | 858                     | 10,481               |
| Due to Other Governmental Units     | -                    | 40,707              | -                  | 183                 | -                   | -                       | 40,890               |
| Accrued Employee Benefits           | 44,678               | -                   | -                  | 62,326              | -                   | 61,361                  | 168,365              |
| Unearned Revenue                    | -                    | -                   | -                  | 50                  | -                   | -                       | 50                   |
| Long-Term Liabilities:              |                      |                     |                    |                     |                     |                         |                      |
| Employee Leave Benefits             | 115,984              | -                   | -                  | 165,460             | -                   | 62,976                  | 344,420              |
| <b>Total Liabilities</b>            | <b>219,022</b>       | <b>2,275,278</b>    | <b>23</b>          | <b>309,210</b>      | <b>182,001</b>      | <b>134,747</b>          | <b>3,120,281</b>     |
| <b>Net Assets</b>                   |                      |                     |                    |                     |                     |                         |                      |
| Invested in Capital Assets          | 7,627,552            | 120,914             | 286,093            | 20,580              | -                   | 225,975                 | 8,281,114            |
| Restricted for Risk Mngmnt/Co. Ins. | -                    | -                   | -                  | -                   | 410,048             | -                       | 410,048              |
| Unrestricted                        | 4,573,573            | 6,469,140           | 581,566            | (135,180)           | 1,052,542           | 980,010                 | 13,521,651           |
| <b>Total Net Assets</b>             | <b>\$ 12,201,125</b> | <b>\$ 6,590,054</b> | <b>\$ 867,659</b>  | <b>\$ (114,600)</b> | <b>\$ 1,462,590</b> | <b>\$ 1,205,985</b>     | <b>\$ 22,212,813</b> |

See Accompanying Notes to Financial Statements